



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0420 Lewistown Public Schools

0258 Lewistown Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,641,019.90	4,631,230.90	0.00	9,789.00	0.00	0.00
21XX Support Services - Students	382,699.38	382,699.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	107,289.44	107,289.44	0.00	0.00	0.00	0.00
222X Educational Media Services	250,300.53	250,300.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,866.73	135,866.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	581,713.76	581,713.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	317,786.81	40,434.01	277,352.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	681,104.42	681,104.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	423,320.20	341,228.17	0.00	82,092.03	0.00	0.00
31XX Food Services	649,792.62	649,792.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,114.83	9,114.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,522.37	56,522.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,467.50	0.00	0.00	32,467.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	155,117.44	0.00	0.00	155,117.44	0.00	0.00
Totals	8,424,115.93	7,867,297.16	277,352.80	279,465.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,424,115.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0420 Lewistown Public Schools

0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,824,746.76	1,824,746.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	120,060.95	120,060.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,984.12	32,984.12	0.00	0.00	0.00	0.00
222X Educational Media Services	97,250.41	97,250.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,041.45	144,041.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	349,846.65	349,846.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	221,883.07	28,632.41	193,250.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	646,398.74	617,969.91	0.00	28,428.83	0.00	0.00
27XX Student Transportation Services	279,211.67	219,157.16	0.00	60,054.51	0.00	0.00
31XX Food Services	30,415.85	30,415.85	0.00	0.00	0.00	0.00
33XX Community Services	3,644.76	3,644.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,295.88	50,295.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	158,116.04	158,116.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,607.89	0.00	0.00	10,607.89	0.00	0.00
Totals	3,969,504.24	3,677,162.35	193,250.66	99,091.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,969,504.24					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0258 Lewistown Elem		Indirect/Direct	277,352.80 / 7,867,297.16	3.53%		
LE 0259 Fergus H S		Indirect/Direct	193,250.66 / 3,677,162.35	5.26%		

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0258 Lewistown Elem	0.0420	0.0450	0.0443	0.0408	3.53%
		0259 Fergus H S	0.0420	0.0450	0.0443	0.0408	5.26%

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0258 Lewistown Elem	0.0420	0.0450	0.0000	0.0408	
		0259 Fergus H S	0.0420	0.0450	0.0000	0.0408	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0258 Lewistown Elem	0.0420	0.0450	0.0443	0.0408	
		0259 Fergus H S	0.0420	0.0450	0.0443	0.0408	

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0258 Lewistown Elem	3.94%	
		0259 Fergus H S	4.27%	

Line F Average of LE's contained under one School System Code (SS)			2017	SS Reclaasified Rate
0420 Lewistown Public Schools		Your Preliminary Rate by School System (SS) is:	4.11%	
This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0425 Deerfield Elementary

0264 Deerfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	66,649.27	66,649.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	564.00	564.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,400.00	0.00	4,400.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,086.25	17,086.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,618.51	18,618.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,368.97	0.00	0.00	3,368.97	0.00	0.00
Totals	110,687.00	102,918.03	4,400.00	3,368.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,687.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0264 Deerfield Elem	Indirect/Direct	4,400.00 / 102,918.03	4.28%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0264 Deerfield Elem	0.0542	0.0562	0.0510	0.0506	4.28%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0264 Deerfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0264 Deerfield Elem	0.0542	0.0562	0.0510	0.0506	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0264 Deerfield Elem			4.84%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0425 Deerfield Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.84%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0429 Grass Range Public Schls

0268 Grass Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	285,347.70	285,347.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,748.79	14,748.79	0.00	0.00	0.00	0.00
22XX Educational Media Services	17,500.29	17,500.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,205.41	40,205.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,579.91	14,579.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,758.84	5,208.16	19,550.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,482.86	58,482.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,462.93	37,462.93	0.00	0.00	0.00	0.00
31XX Food Services	49,655.16	49,655.16	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,204.29	4,204.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	188.81	188.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,857.01	14,857.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,566.52	0.00	0.00	39,566.52	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	59,915.47	1,327.00	0.00	58,588.47	0.00	0.00
Totals	661,473.99	543,768.32	19,550.68	98,154.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	661,473.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0429 Grass Range Public Schls

0269 Grass Range H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	343,170.19	343,170.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,785.13	15,785.13	0.00	0.00	0.00	0.00
222X Educational Media Services	7,096.09	7,096.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,285.11	31,285.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,141.17	16,141.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,576.92	5,446.37	22,130.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,892.20	65,892.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,816.92	42,816.92	0.00	0.00	0.00	0.00
31XX Food Services	18,710.53	18,710.53	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,545.49	4,545.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	480.82	480.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,821.47	17,821.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,799.44	0.00	0.00	6,799.44	0.00	0.00
Totals	598,121.48	569,191.49	22,130.55	6,799.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	598,121.48					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0268 Grass Range Elem				3.60%		
LE 0269 Grass Range H S				3.89%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0268 Grass Range Elem	0.0316	0.0301	0.0288	0.0283	3.60%
	0269 Grass Range H S	0.0316	0.0301	0.0288	0.0283	3.89%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0268 Grass Range Elem	0.0316	0.0301	0.0288	0.0283	
	0269 Grass Range H S	0.0316	0.0301	0.0288	0.0283	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0268 Grass Range Elem	0.0316	0.0301	0.0288	0.0283	
	0269 Grass Range H S	0.0316	0.0301	0.0288	0.0283	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0268 Grass Range Elem	2.94%	
	0269 Grass Range H S	3.00%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0429 Grass Range Public Schls	2.97%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0432 King Colony Elementary

0272 King Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	71,528.70	71,528.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,179.37	2,179.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,681.31	0.00	5,681.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,618.71	18,618.71	0.00	0.00	0.00	0.00
31XX Food Services	10,993.10	10,993.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,245.98	0.00	0.00	5,245.98	0.00	0.00
Totals	114,247.17	103,319.88	5,681.31	5,245.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	114,247.17					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0272 King Colony Elem	Indirect/Direct	5,681.31 / 103,319.88	5.50%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0272 King Colony Elem	0.0699	0.0681	0.0700	0.0643	5.50%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0272 King Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0272 King Colony Elem	0.0699	0.0681	0.0700	0.0643	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0272 King Colony Elem			6.22%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0432 King Colony Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

6.22%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0433 Moore Public Schools

0273 Moore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	515,729.53	515,729.53	0.00	0.00	0.00	0.00
222X Educational Media Services	1,537.92	1,537.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,784.95	91,784.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,892.03	4,829.16	29,062.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,794.74	82,794.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,940.54	34,940.54	0.00	0.00	0.00	0.00
31XX Food Services	73,835.96	68,155.45	0.00	5,680.51	0.00	0.00
35XX Extracurricular - Athletics	1,057.82	557.82	0.00	500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,490.55	0.00	0.00	2,490.55	0.00	0.00
Totals	838,064.04	800,330.11	29,062.87	8,671.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	838,064.04					

14 Fergus 0433 Moore Public Schools

0274 Moore H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	483,973.78	483,973.78	0.00	0.00	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21XX Support Services - Students	2,590.00	2,590.00	0.00	0.00	0.00	0.00
22XX Educational Media Services	2,718.52	2,718.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,152.41	73,152.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,138.95	5,029.51	29,109.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,677.58	74,677.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,856.33	42,856.33	0.00	0.00	0.00	0.00
31XX Food Services	16,756.57	9,224.08	0.00	7,532.49	0.00	0.00
32XX Enterprise Services	7,092.05	7,092.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,332.72	9,332.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,635.14	30,360.14	0.00	27,275.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,737.70	0.00	0.00	19,737.70	0.00	0.00
Totals	824,661.75	741,007.12	29,109.44	54,545.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	824,661.75					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0273 Moore Elem	Indirect/Direct	29,062.87 / 800,330.11	3.63%		
	LE 0274 Moore H S	Indirect/Direct	29,109.44 / 741,007.12	3.93%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0273 Moore Elem	0.0187	0.0196	0.0217	0.0245	3.63%
	0274 Moore H S	0.0187	0.0196	0.0217	0.0245	3.93%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0273 Moore Elem	0.0000	0.0000	0.0000	0.0000	
	0274 Moore H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0273 Moore Elem	0.0187	0.0196	0.0217	0.0245	
	0274 Moore H S	0.0187	0.0196	0.0217	0.0245	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0273 Moore Elem	2.30%	
	0274 Moore H S	2.35%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0433 Moore Public Schools	2.33%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

14 Fergus 0438 Roy K-12 Schools

0280 Roy K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	499,973.04	499,973.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,768.02	1,768.02	0.00	0.00	0.00	0.00
222X Educational Media Services	14,954.45	14,954.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,405.12	163,405.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	455.00	0.00	455.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,701.19	140,701.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	100,948.33	87,448.33	0.00	13,500.00	0.00	0.00
31XX Food Services	47,845.08	47,845.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65.00	65.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,235.39	22,235.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,414.39	0.00	0.00	1,414.39	0.00	0.00
Totals	993,765.01	978,395.62	455.00	14,914.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	993,765.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0280 Roy K-12 Schools	Indirect/Direct	455.00 / 978,395.62	0.05%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	0.05%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0280 Roy K-12 Schools			0.01%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0438 Roy K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0439 Denton Public Schools

0281 Denton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	407,416.05	407,416.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	183.49	183.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30.89	30.89	0.00	0.00	0.00	0.00
222X Educational Media Services	5,938.09	5,938.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,447.29	58,447.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,338.77	16,338.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,109.35	6,122.02	17,987.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,033.22	76,033.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,924.47	33,924.47	0.00	0.00	0.00	0.00
31XX Food Services	56,886.57	56,886.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53.25	53.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,632.71	9,632.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,322.14	0.00	0.00	1,322.14	0.00	0.00
Totals	690,316.29	671,006.82	17,987.33	1,322.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	690,316.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0439 Denton Public Schools

0282 Denton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	323,493.85	323,493.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	939.06	939.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,027.83	1,027.83	0.00	0.00	0.00	0.00
222X Educational Media Services	6,008.71	6,008.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,562.15	67,562.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,445.77	16,445.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,047.10	6,122.00	20,925.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,719.02	95,719.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,115.93	40,115.93	0.00	0.00	0.00	0.00
31XX Food Services	19,877.04	19,877.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,107.91	14,107.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,429.96	44,429.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	42,478.26	0.00	0.00	42,478.26	0.00	0.00
9999 Undistributed	1,106.91	1,106.91	0.00	0.00	0.00	0.00
Totals	700,359.50	636,956.14	20,925.10	42,478.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	700,359.50					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0281 Denton Elem	Indirect/Direct	17,987.33 / 671,006.82	2.68%		
	LE 0282 Denton H S	Indirect/Direct	20,925.10 / 636,956.14	3.29%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0281 Denton Elem	0.0308	0.0303	0.0298	0.0270	2.68%
	0282 Denton H S	0.0308	0.0303	0.0298	0.0270	3.29%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	
	0282 Denton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0281 Denton Elem	0.0308	0.0303	0.0298	0.0270	
	0282 Denton H S	0.0308	0.0303	0.0298	0.0270	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0281 Denton Elem	2.75%	
	0282 Denton H S	2.87%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0439 Denton Public Schools	2.81%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0445 Spring Creek Colony Elem

0288 Spring Creek Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	68,247.13	68,247.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	594.25	594.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,179.60	0.00	5,179.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,575.89	14,575.89	0.00	0.00	0.00	0.00
31XX Food Services	4,911.09	4,911.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,245.98	0.00	0.00	5,245.98	0.00	0.00
Totals	98,753.94	88,328.36	5,179.60	5,245.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	98,753.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate		2017 Reclassified Rate*		Requested Reclassified Rate**	
LE 0288 Spring Creek Colony Elem		Indirect/Direct	5,179.60 / 88,328.36		5.86%				
Line B Preliminary Indirect Cost Rates			LE		2013	2014	2015	2016	2017
			0288 Spring Creek Colony Elem		0.0833	0.0837	0.0810	0.0739	5.86%
Line C Approved Indirect Cost Rates			LE		2013	2014	2015	2016	2017
			0288 Spring Creek Colony Elem		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE		2013	2014	2015	2016	2017
			0288 Spring Creek Colony Elem		0.0833	0.0837	0.0810	0.0739	
Line E Five Year Average with 5% Discount			LE					2017	LE Reclaasified Rate
			0288 Spring Creek Colony Elem					7.23%	
Line F Average of LE's contained under one School System Code (SS)								2017	SS Reclaasified Rate
0445 Spring Creek Colony Elem			Your Preliminary Rate by School System (SS) is:					7.23%	
This same rate is applied to both EL and HS in the same SS									

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 0447 Winifred K-12 Schools

0291 Winifred K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	799,589.72	799,589.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,189.23	24,189.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,722.00	4,722.00	0.00	0.00	0.00	0.00
222X Educational Media Services	72,282.19	72,282.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,317.28	128,317.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,138.73	4,154.77	44,983.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,457.89	114,733.89	0.00	14,724.00	0.00	0.00
27XX Student Transportation Services	276,543.29	108,026.07	0.00	168,517.22	0.00	0.00
31XX Food Services	69,469.49	69,469.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,984.45	13,984.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,351.68	28,351.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	211,707.17	0.00	0.00	211,707.17	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,074.75	0.00	0.00	3,074.75	0.00	0.00
Totals	1,810,827.87	1,367,820.77	44,983.96	398,023.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,810,827.87					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0291 Winifred K-12 Schools	Indirect/Direct	44,983.96 / 1,367,820.77		3.29%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0291 Winifred K-12 Schools	0.0280	0.0297	0.0310	0.0282	3.29%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0291 Winifred K-12 Schools	0.0280	0.0297	0.0310	0.0282	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0291 Winifred K-12 Schools	0.0280	0.0297	0.0310	0.0282	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0291 Winifred K-12 Schools				2.85%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0447 Winifred K-12 Schools		2.85%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

14 Fergus 1050 Ayers Elementary

1218 Ayers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	69,345.94	69,345.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,895.71	6,895.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,908.38	9,908.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	784.45	784.45	0.00	0.00	0.00	0.00
31XX Food Services	13,570.32	13,570.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,220.00	1,220.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,184.49	0.00	0.00	5,184.49	0.00	0.00
Totals	106,909.29	101,724.80	0.00	5,184.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	106,909.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1218 Ayers Elem	Indirect/Direct	0.00 / 101,724.80	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1218 Ayers Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1050 Ayers Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.